

1 DAVID A. HUBBERT  
2 Acting Assistant Attorney General

3 E. CARMEN RAMIREZ  
4 Trial Attorney, Tax Division  
5 U.S. Department of Justice  
6 P.O. Box 683  
7 Washington, D.C. 20044  
8 202-616-2885 (v)  
9 202-307-0054 (f)  
10 E.Carmen.Ramirez@usdoj.gov

11 Of Counsel:  
12 STEVEN W. MYHRE  
13 Acting United States Attorney

14 *Attorneys for the United States*

15 IN THE UNITED STATES DISTRICT COURT  
16 FOR THE DISTRICT OF NEVADA

17 WILLIAM YOUNG, )  
18 Plaintiff, ) Case No. 2:16-cv-02469-GMN-GWF  
19 v. )  
20 UNITED STATES OF AMERICA, ) **UNITED STATES' MOTION TO**  
21 Defendant. ) **CLARIFY SEPTEMBER MOTION**  
22 ) **DEADLINE AND, IF APPROPRIATE,**  
23 ) **TO EXTEND**  
24 ) **(First Request)**  
25 \_\_\_\_\_)

18 In light of the Court's granting of plaintiff's unopposed motion to extend the discovery  
19 deadline by 21 days, the United States wishes to clarify whether the deadline for dispositive  
20 motions is also extended and, if that was not the Court's intent, respectfully asks that the Court  
21 extend the deadline a corresponding 21 days, from September 19, 2017, to October 10, 2017.  
22 This is the United States' first request concerning the motion deadline specifically, though it had  
23 supported plaintiff's earlier request to extend discovery.

1

**Memorandum of Points and Authorities**<sup>1</sup>

2       1. This is a federal income tax dispute concerning whether the IRS was required to  
3 send plaintiff notices of deficiency before sending a notice of levy to plaintiff's bank, and, if so,  
4 whether it sent those notices.

5       2. Under the Court's scheduling Order, discovery was set to close by August 20,  
6 2017. (ECF 14 at 2). The Order further provided that dispositive motions "shall be filed not  
7 later than thirty (30) days after the discovery cut-off date, or on or before September 19, 2017."  
8 (*Id.* at 2-3). During the discovery period plaintiff, who is *pro se*, filed an early motion for  
9 summary judgment. (ECF No. 17). The United States responded in opposition. Plaintiff asked  
10 the United States for 21-day extension of time to reply to the United States' response. The  
11 undersigned had no objection, but asked if Mr. Young would agree to a request to extend the  
12 discovery period by 21 days given that the early motions practice could disrupt the schedule  
13 contemplated in the Order. Mr. Young agreed, and promptly moved for an additional 21 days of  
14 discovery, which the Court granted. (*See* ECF 25).

15       3. Discovery therefore closed on September 10, rather than August 20. Mr. Young  
16 has filed the pending summary judgment motion (ECF No. 17) and a motion for leave to amend  
17 it. (ECF No. 26). The United States filed a motion for relief under Rule 56(d) asking that if the  
18 Court did not deny plaintiff's summary judgment motion, it defer a ruling until the close of  
19 discovery. (ECF No. 20). The United States has not filed an independent dispositive motion,  
20 though it expects to do so.

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22       1 The United States spoke about this request with Mr. Young, but does not yet have his  
23 confirmed consent or opposition and is uncertain when he may be reached again. He did not  
24 appear to object, but asked the United States to send him an e-mail message. The United States  
25 sent him an e-mail message yesterday and has tried to call him three times over two days, but he  
did not answer and his voicemail box is not set up.

1           4. The United States does not make this request to cause unnecessary delay, but to  
2 review the record and present the issues to the Court as clearly as possible. Plaintiff's deposition  
3 took place on September 5, 2017, and the undersigned counsel received discovery responses  
4 from him that morning. The United States believes a summary judgment motion may eliminate  
5 the need for trial on some or all issues. The United States seeks the same 30-day period to  
6 review the record and prepare a cogent response that advances the litigation.

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2 WHEREFORE, the United States seeks an order stating that the deadline for dispositive  
3 and similar motions set for September 19, 2017, is now set for October 10, 2017, in conformity  
4 with the extension to the discovery timeframe.

5  
6 Respectfully submitted this 12<sup>h</sup> day of September, 2017.

7  
8 DAVID A. HUBBERT  
9 Acting Assistant Attorney General

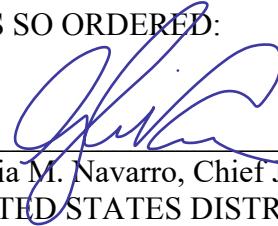
10 /s/ E. Carmen Ramirez  
11 E. CARMEN RAMIREZ  
12 Trial Attorney, Tax Division  
13 U.S. Department of Justice  
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15 *Of Counsel:*

16 STEVEN W. MYHRE  
17 Acting United States Attorney

18 *Attorneys for the United States*

19  
20 IT IS SO ORDERED:  
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22   
23 Gloria M. Navarro, Chief Judge  
24 UNITED STATES DISTRICT JUDGE

25 Dated this 29 day of October, 2017.

## **CERTIFICATE OF SERVICE**

IT IS HEREBY CERTIFIED that service of the foregoing has been made September 12, 2017, by placing a true and correct copy in the United States Mail, first class postage prepaid, addressed to the following:

William L. Young  
PO Box 5805  
Concord, CA 89140

*Plaintiff*

/s/ *E. Carmen Ramirez*

E. Carmen Ramirez  
Trial Attorney, Tax Division  
U.S. Department of Justice